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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

: Chiyoko Matsumi, et al.

Group Art Unit: 2615

Serial No.

: 10/725,931

Examiner: To be assigned

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: December 3, 2003

For

: RECORDING AND REPRODUCING SYSTEM, RECORDING AND : REPRODUCING METHOD, PROGRAM AND RECORD MEDIUM

RELATED CASES LETTER

Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450

Sir:

All four of the following cases are cited as related in pertaining to recording and reproducing for video and/or audio files:

U.S. Patent Application No. 10/725,929;

U.S. Patent Application No. 10/725,930;

U.S. Patent Application No. 10/725,931; and

U.S. Patent Application No. 10/725,940.

Respectfully submitted, SMITH, GAMBRELL & RUSSELL, LLP

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